

# **ARIZONA DEPARTMENT OF ECONOMIC SECURITY**



## **Unemployment Insurance Tax Rates**

Note: Tax rate information for the current calendar year appears on the first page of this document. Click the "Bookmarks" tab to open an index where you can select and view information from prior years.

## ARIZONA DEPARTMENT OF ECONOMIC SECURITY

ARS 23-730 requires adjustment of the regular tax rates to produce only the net required yield each year. The Arizona adjusted rates effective for calendar year **2009** are as follows:

<b><u>POSITIVE RATIO GROUPS</u></b>	<b>ADJUSTED TAX RATES</b>	<b>JTT RATE</b>	<b><u>NEGATIVE RATIO GROUPS</u></b>	<b>ADJUSTED TAX RATES</b>
ZERO	2.01	0.10%		
Less than 3%	1.94	0.10%	13% or more	5.40
3 % but less than 4 %	1.79	0.10%	12% but less than 13%	5.30
4 % but less than 5 %	1.60	0.10%	11% but less than 12%	5.05
5 % but less than 6 %	1.42	0.10%	10% but less than 11%	4.80
6 % but less than 7 %	1.23	0.10%	9% but less than 10%	4.55
7 % but less than 8 %	1.04	0.10%	8% but less than 9%	4.30
8 % but less than 9 %	0.86	0.10%	7% but less than 8%	4.05
9 % but less than 10%	0.67	0.10%	6% but less than 7%	3.80
10% but less than 11%	0.48	0.10%	5% but less than 6%	3.55
11% but less than 12%	0.30	0.10%	4% but less than 5%	3.30
12% but less than 13%	0.11	N/A	3% but less than 4%	3.05
13% or over	0.02	N/A	Less than 3%	2.85
<b>NEW EMPLOYER RATE – 2.00%</b>  <b>2009 WAGE LIMIT - \$7,000</b>  <b>2009 AVERAGE RATE – 1.36%</b>			<b>JOB TRAINING TAX (JTT)      0.10%</b>  <b>THE RATES <u>EXEMPT</u> FROM JTT FOR 2009 ARE:</b>  <b>0.02%</b> <b>0.11%,</b> <b>New Employer Rate</b> <b>2.85% <u>and higher</u></b>	

# ARIZONA DEPARTMENT OF ECONOMIC SECURITY

ARS 23-730 requires adjustment of the regular tax rates to produce only the net required yield each year. The Arizona adjusted rates effective for calendar year **2008** are as follows:

<b><u>POSITIVE RATIO GROUPS</u></b>	<b>ADJUSTED TAX RATES</b>	<b>JTT RATE</b>	<b><u>NEGATIVE RATIO GROUPS</u></b>	<b>ADJUSTED TAX RATES</b>
ZERO	2.08	0.10%		
Less than 3%	2.00	0.10%	13% or more	5.40
3 % but less than 4 %	1.85	0.10%	12% but less than 13%	5.30
4 % but less than 5 %	1.65	0.10%	11% but less than 12%	5.05
5 % but less than 6 %	1.46	0.10%	10% but less than 11%	4.80
6 % but less than 7 %	1.27	0.10%	9% but less than 10%	4.55
7 % but less than 8 %	1.08	0.10%	8% but less than 9%	4.30
8 % but less than 9 %	0.88	0.10%	7% but less than 8%	4.05
9 % but less than 10%	0.69	0.10%	6% but less than 7%	3.80
10% but less than 11%	0.50	0.10%	5% but less than 6%	3.55
11% but less than 12%	0.31	0.10%	4% but less than 5%	3.30
12% but less than 13%	0.12	N/A	3% but less than 4%	3.05
13% or over	0.02	N/A	Less than 3%	2.85
<b>NEW EMPLOYER RATE – 2.00%</b>			<b>JOB TRAINING TAX (JTT)      0.10%</b>	
<b>2008 WAGE LIMIT - \$7,000</b>			<b>THE RATES <u>EXEMPT</u> FROM JTT FOR 2008 ARE:</b>	
<b>2008 AVERAGE RATE – 1.39%</b>			<b>0.02%</b>	
			<b>0.12%,</b>	
			<b>New Employer Rate</b>	
			<b>2.85% <u>and higher</u></b>	

# ARIZONA DEPARTMENT OF ECONOMIC SECURITY

ARS 23-730 requires adjustment of the regular tax rates to produce only the net required yield each year. The Arizona adjusted rates effective for calendar year **2007** are as follows:

POSITIVE RATIO GROUPS	ADJUSTED TAX RATES	NEGATIVE RATIO GROUPS	ADJUSTED TAX RATES
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ZERO	2.18		
Less than 3%	2.10	13% or more	5.40
3 % but less than 4 %	1.93	12% but less than 13%	5.30
4 % but less than 5 %	1.73	11% but less than 12%	5.05
5 % but less than 6 %	1.53	10% but less than 11%	4.80
6 % but less than 7 %	1.33	9% but less than 10%	4.55
7 % but less than 8 %	1.13	8% but less than 9%	4.30
8 % but less than 9 %	0.93	7% but less than 8%	4.05
9 % but less than 10%	0.73	6% but less than 7%	3.80
10% but less than 11%	0.52	5% but less than 6%	3.55
11% but less than 12%	0.32	4% but less than 5%	3.30
12% but less than 13%	0.12	3% but less than 4%	3.05
13% or over	0.02	Less than 3%	2.85

**NEW EMPLOYER RATE – 2.00%**

**2007 WAGE LIMIT - \$7,000**

**2007 AVERAGE RATE – 1.52%**

**JOB TRAINING TAX (JTT)      0.10%**

**THE RATES EXEMPT FROM JTT FOR 2007 ARE:**

**0.02%**

**0.12%**

**2.00%**

**2.85% and higher**

## ARIZONA DEPARTMENT OF ECONOMIC SECURITY

ARS 23-730 requires adjustment of the regular tax rates to produce only the net required yield each year. The Arizona adjusted rates effective for calendar year **2006** are as follows:

POSITIVE RATIO GROUPS	ADJUSTED TAX RATES	NEGATIVE RATIO GROUPS	ADJUSTED TAX RATES
ZERO	1.99		
Less than 3%	1.91	13% or more	5.40
3 % but less than 4 %	1.77	12% but less than 13%	5.30
4 % but less than 5 %	1.58	11% but less than 12%	5.05
5 % but less than 6 %	1.40	10% but less than 11%	4.80
6 % but less than 7 %	1.21	9% but less than 10%	4.55
7 % but less than 8 %	1.03	8% but less than 9%	4.30
8 % but less than 9 %	0.85	7% but less than 8%	4.05
9 % but less than 10%	0.66	6% but less than 7%	3.80
10% but less than 11%	0.48	5% but less than 6%	3.55
11% but less than 12%	0.29	4% but less than 5%	3.30
12% but less than 13%	0.11	3% but less than 4%	3.05
13% or over	0.02	Less than 3%	2.85
<b>NEW EMPLOYER RATE – 2.00% (starting 2005)</b>  <b>2006 WAGE LIMIT - \$7,000</b>  <b>2006 AVERAGE RATE – 1.48%</b>		<b>JOB TRAINING TAX (JTT)      0.10%</b>  <b>THE RATES <u>EXEMPT</u> FROM JTT FOR 2006 ARE:</b>  <b>0.02%, 0.11%, 2.00% or HIGHER</b>	

## ARIZONA DEPARTMENT OF ECONOMIC SECURITY

ARS 23-730 requires adjustment of the regular tax rates to produce only the net required yield each year. The Arizona adjusted rates effective for calendar year **2005** are as follows:

POSITIVE RATIO GROUPS	ADJUSTED TAX RATES	NEGATIVE RATIO GROUPS	ADJUSTED TAX RATES
ZERO	1.81		
Less than 3%	1.75	13% or more	5.40
3 % but less than 4 %	1.61	12% but less than 13%	5.30
4 % but less than 5 %	1.45	11% but less than 12%	5.05
5 % but less than 6 %	1.28	10% but less than 11%	4.80
6 % but less than 7 %	1.11	9% but less than 10%	4.55
7 % but less than 8 %	0.94	8% but less than 9%	4.30
8 % but less than 9 %	0.77	7% but less than 8%	4.05
9 % but less than 10%	0.60	6% but less than 7%	3.80
10% but less than 11%	0.44	5% but less than 6%	3.55
11% but less than 12%	0.27	4% but less than 5%	3.30
12% but less than 13%	0.10	3% but less than 4%	3.05
13% or over	0.02	Less than 3%	2.85
<b>NEW EMPLOYER RATE – 2.00% (starting 2005)</b>  <b>2005 WAGE LIMIT - \$7,000</b>  <b>2005 AVERAGE RATE – 1.43%</b>		<b>JOB TRAINING TAX (JTT)      0.10%</b>  <b>THE RATES <u>EXEMPT</u> FROM JTT FOR 2005 ARE:</b>  <b>0.02%, 0.10, 2.00% or HIGHER.</b>	

## ARIZONA DEPARTMENT OF ECONOMIC SECURITY

ARS 23-730 requires adjustment of the regular tax rates to produce only the net required yield each year. The Arizona adjusted rates effective for calendar year **2004** are as follows:

POSITIVE RATIO GROUPS	ADJUSTED TAX RATES	NEGATIVE RATIO GROUPS	ADJUSTED TAX RATES
ZERO	1.13		
Less than 3%	1.09	13% or more	5.40
3 % but less than 4 %	1.01	12% but less than 13%	5.30
4 % but less than 5 %	0.90	11% but less than 12%	5.05
5 % but less than 6 %	0.80	10% but less than 11%	4.80
6 % but less than 7 %	0.69	9% but less than 10%	4.55
7 % but less than 8 %	0.59	8% but less than 9%	4.30
8 % but less than 9 %	0.48	7% but less than 8%	4.05
9 % but less than 10%	0.38	6% but less than 7%	3.80
10% but less than 11%	0.27	5% but less than 6%	3.55
11% but less than 12%	0.17	4% but less than 5%	3.30
12% but less than 13%	0.06	3% but less than 4%	3.05
13% or over	0.05	Less than 3%	2.85

**NEW EMPLOYER RATE – 2.70%**

**2004 WAGE LIMIT - \$7,000**

**2004 AVERAGE RATE – 1.04%**

**JOB TRAINING TAX (JTT)      0.10%**

**THE RATES EXEMPT FROM JTT FOR 2004 ARE:**

**0.05%, 0.06% & 2.70% or HIGHER.**

## ARIZONA DEPARTMENT OF ECONOMIC SECURITY

ARS 23-730 requires adjustment of the regular tax rates to produce only the net required yield each year. The Arizona adjusted rates effective for calendar year **2003** are as follows:

POSITIVE RATIO GROUPS	AJDUSTED TAX RATES	NEGATIVE RATIO GROUPS	ADJUSTED TAX RATES
ZERO	0.85		
Less than 3%	0.82	13% or more	5.40
3 % but less than 4 %	0.76	12% but less than 13%	5.30
4 % but less than 5 %	0.68	11% but less than 12%	5.05
5 % but less than 6 %	0.60	10% but less than 11%	4.80
6 % but less than 7 %	0.52	9% but less than 10%	4.55
7 % but less than 8 %	0.44	8% but less than 9%	4.30
8 % but less than 9 %	0.36	7% but less than 8%	4.05
9 % but less than 10%	0.28	6% but less than 7%	3.80
10% but less than 11%	0.21	5% but less than 6%	3.55
11% but less than 12%	0.13	4% but less than 5%	3.30
12% but less than 13%	0.05	3% but less than 4%	3.05
13% or over	0.05	Less than 3%	2.85

**NEW EMPLOYER RATE – 2.70%**

**2003 WAGE LIMIT - \$7,000**

**2003 AVERAGE RATE – 0.80%**

**JOB TRAINING TAX (JTT)      0.10%**

**THE RATES EXEMPT FROM JTT FOR 2003 ARE:**

**0.05% & 2.70% or HIGHER.**



## ARIZONA DEPARTMENT OF ECONOMIC SECURITY

ARS 23-730 requires adjustment of the regular tax rates to produce only the net required yield each year. The Arizona adjusted rates effective for calendar year **2002** are as follows:

POSITIVE RATIO GROUPS	AJDUSTED TAX RATES	NEGATIVE RATIO GROUPS	ADJUSTED TAX RATES
ZERO	1.06		
Less than 3%	1.02	13% or more	5.40
3 % but less than 4 %	0.94	12% but less than 13%	5.30
4 % but less than 5 %	0.84	11% but less than 12%	5.05
5 % but less than 6 %	0.74	10% but less than 11%	4.80
6 % but less than 7 %	0.65	9% but less than 10%	4.55
7 % but less than 8 %	0.55	8% but less than 9%	4.30
8 % but less than 9 %	0.45	7% but less than 8%	4.05
9 % but less than 10%	0.35	6% but less than 7%	3.80
10% but less than 11%	0.25	5% but less than 6%	3.55
11% but less than 12%	0.16	4% but less than 5%	3.30
12% but less than 13%	0.06	3% but less than 4%	3.05
13% or over	0.05	Less than 3%	2.85

**NEW EMPLOYER RATE – 2.70%**

**2002 WAGE LIMIT - \$7,000**

**2002 AVERAGE RATE – 0.80%**

**JOB TRAINING TAX (JTT)**

**THE RATES EXEMPT FROM JTT FOR 2002 ARE:**

**0.05%, 0.06%, 2.70 AND HIGHER.**

## ARIZONA DEPARTMENT OF ECONOMIC SECURITY

ARS 23-730 requires adjustment of the regular tax rates to produce only the net required yield each year. The Arizona adjusted rates effective for calendar year **2001** are as follows:

POSITIVE RATIO GROUPS	ADUSTED TAX RATES	NEGATIVE RATIO GROUPS	ADJUSTED TAX RATES
ZERO	1.18		
Less than 3%	1.13	13% or more	5.40
3 % but less than 4 %	1.05	12% but less than 13%	5.30
4 % but less than 5 %	0.94	11% but less than 12%	5.05
5 % but less than 6 %	0.83	10% but less than 11%	4.80
6 % but less than 7 %	0.72	9% but less than 10%	4.55
7 % but less than 8 %	0.61	8% but less than 9%	4.30
8 % but less than 9 %	0.50	7% but less than 8%	4.05
9 % but less than 10%	0.39	6% but less than 7%	3.80
10% but less than 11%	0.28	5% but less than 6%	3.55
11% but less than 12%	0.17	4% but less than 5%	3.30
12% but less than 13%	0.07	3% but less than 4%	3.05
13% or over	0.05	Less than 3%	2.85

**NEW EMPLOYER RATE – 2.70%**

**2001 WAGE LIMIT - \$7,000**

**2001 AVERAGE RATE – 0.82%**

## ARIZONA DEPARTMENT OF ECONOMIC SECURITY

ARS 23-730 requires adjustment of the regular tax rates to produce only the net required yield each year. The Arizona adjusted rates effective for calendar year **2000** are as follows:

POSITIVE RATIO GROUPS	ADUSTED TAX RATES	NEGATIVE RATIO GROUPS	ADJUSTED TAX RATES
ZERO	1.67		
Less than 3%	1.61	13% or more	5.40
3 % but less than 4 %	1.48	12% but less than 13%	5.30
4 % but less than 5 %	1.33	11% but less than 12%	5.05
5 % but less than 6 %	1.17	10% but less than 11%	4.80
6 % but less than 7 %	1.02	9% but less than 10%	4.55
7 % but less than 8 %	0.87	8% but less than 9%	4.30
8 % but less than 9 %	0.71	7% but less than 8%	4.05
9 % but less than 10%	0.56	6% but less than 7%	3.80
10% but less than 11%	0.40	5% but less than 6%	3.55
11% but less than 12%	0.25	4% but less than 5%	3.30
12% but less than 13%	0.09	3% but less than 4%	3.05
13% or over	0.05	Less than 3%	2.85

**NEW EMPLOYER RATE – 2.70%**

**2000 WAGE LIMIT - \$7,000**

**2000 AVERAGE RATE – 1.02%**